S/N 10/774,211 PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

 Applicant:
 Vinod Prakash et al.
 Examiner: Leonard Saint Cyr

 Serial No.:
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 Group Art Unit: 2626

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 Title:
 SYSTEMS AND METHODS FOR LOW BIT RATE AUDIO CODERS

AMENDMENT AND RESPONSE UNDER 37 CFR § 1.111

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Applicants have reviewed the Office Action mailed on March 13, 2008. Please amend the above-identified patent application as follows.

Applicants request the Examiner to disregard the response for final office action filed previously i. e. on May 14, 2008 time stamped at 06:43:02 and kindly take the attached response into record for further proceedings.